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**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND**

**FINANCIAL STATEMENTS**

**For The Year Ended  
December 31, 2014**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 15 2015

**OSWALT & ZARRO**  
*A Corporation of Certified Public Accountants*

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ACCOUNTANTS' COMPILATION REPORT

Dr. W. David Thompson  
W. David Thompson, M.D.,  
Coroner-Parish of Richland  
Rayville Louisiana

We have compiled the accompanying statement of assets, liabilities, and proprietor's capital-income tax basis of W. David Thompson, M.D., Coroner-Parish of Richland (a proprietorship) as of December 31, 2014, and the related statements of revenues and expenses-income tax basis and changes in proprietor's capital-income tax basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting.

The owner is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the owner in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Proprietorship's assets, liabilities, capital, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying financial statements do not include a provision or liability for federal income taxes because the owner is taxed individually on the Proprietorship's earnings.

We are not independent with respect to W. David Thompson, M.D., Coroner-Parish of Richland.

*Oswalt & Zarro*  
February 10, 2015

## ASSETS

11,460.20

\$ 11,460.20

## 500.66

500.66

10,959.54

\$ 11,460.20

OSWALT &amp; ZARRO - CERTIFIED PUBLIC ACCOUNTANTS



**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND**  
**STATEMENT OF REVENUES AND EXPENSES-**  
**INCOME TAX BASIS**  
For the Year Ended December 31, 2014

REVENUES	
CORONER FEES	\$ 35,323.41
	<u>35,323.41</u>
OPERATING EXPENSES	
ADVERTISING & PROMOTION	202.96
CONTRACT LABOR-DEPUTY CORONER	4,200.00
OFFICE EXPENSE	157.00
PAYROLL TAXES	273.04
SALARIES-OTHER	3,270.71
TAXES & LICENSES	900.00
TELEPHONE	2,038.09
	<u>11,041.80</u>
INCOME FROM OPERATIONS	<u>24,281.61</u>
NET INCOME	\$ <u><u>24,281.61</u></u>

See accountants' compilation report.

**W. DAVID THOMPSON, M.D.,  
CORONER-PARISH OF RICHLAND**  
STATEMENT OF CHANGES IN PROPRIETOR'S CAPITAL-  
INCOME TAX BASIS  
For the Year Ended December 31, 2014

PROPRIETOR'S CAPITAL - BEGINNING OF YEAR	\$	4,677.93
NET INCOME		24,281.61
WITHDRAWALS		(18,000.00)
PROPRIETOR'S CAPITAL- END OF YEAR	\$	<u>10,959.54</u>

See accountants' compilation report.

## Statement C

## Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Agency Head Name: W. David Thompson

Purpose	Amount
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	18,000.00



**Affidavit and Revenue Certification**

W. David Thompson, M.D., Coroner - Parish of Richland ENTITY NAME  
Richland Parish  
Rayville, LA (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

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Personally came and appeared before the undersigned authority, W. David Thompson (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of W. David Thompson, M.D., Coroner (entity name) as of December 31, 2014 (entity's year-end), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, W. David Thompson (officer name), who, duly sworn, deposes and says that W. David Thompson, M.D., Coroner (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2014, and accordingly, is not required to have an audit for the previously mentioned year.

W. David Thompson  
Officer Signature

Sworn to and subscribed before me this 20<sup>th</sup> day of February, 2015.

Melissa C. King  
NOTARY PUBLIC

MELISSA C. KING  
NOTARY PUBLIC  
ID# 68676

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Officer's Name W. David Thompson  
Officer's Title Coroner  
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(318) 728-9371 fax #

Please return the completed form within 90 days of your entity's year-end to Office of Legislative Auditor –  
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397